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STATE AVIATION ACTIVITY FUNDING
and
AVIATION GENERATED TAX REVENUES

A SPECIAL REPORT BY THE
NATIONAL ASSOCIATION OF STATE AVIATION OFFICIALS
CENTER FOR AVIATION RESEARCH AND EDUCATION

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National Association of State Aviation Officials • Center for Aviation Research & Education, Inc.

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and
AVIATION GENERATED TAX REVENUES

INTRODUCTION

The character of state funding for the development and operation of our national aviation system has, over the last several years, taken on a significant new importance. Federal emphasis is increasingly focused on airports and facilities of national impact. This emphasis is largely motivated by the overwhelming pressure of the Federal budget deficit. It has remained the states' responsibility to assure that access to the "national system" is available to all citizens from communities of all sizes.

As states have come to recognize the expanding nature of this important transportation role, there has existed a need for a more complete picture of the nature and scope of state involvement. Some of the questions concerning state aviation revenue resources most frequently asked of the staff of the NASAO Center for Aviation Research and Education (NASAO Center) deal with "how much" and from "what sources." To address these questions in a comprehensive manner, the NASAO Center undertook to research and compile state financial summary data. Our intent is to continue monitoring this subject matter and to issue, as warranted, revisions or updates to this document.

These data were collected during the last quarter of 1987 and the first quarter of 1988. They reflect the state's most recently completed fiscal year and thus in most instances the agency's budget and revenues for the 1986-87 time frame.

The report has been divided into two separate data presentation sections. The initial ten pages comprise a national summary section. Included are fifty state summaries of aviation fuel tax rates, personal property taxation of aircraft, other licensing or registration functions conducted by the states and the presence or absence of a state channelling function. These pages have been prepared to provide an easy and rapid national overview.

The balance of the report contains expanded state-by-state presentations, which have also been divided into two distinct parts. The first section of each state's listing contains information on the total non-federal revenue available for state agency expenditures and breaks this dollar value down by its source (state general funds versus dedicated aviation or transportation development funds). While a comparison of the range and magnitude of the revenue available is interesting, this is not the intended usage. Rather, we have included these data to examine the options used to funnel dollars to an aviation program. These data provide insight into the policy framework of the state. For example, does the state consider aviation activities as based strictly on user funding or are general fund revenues available singularly or as a supplement to user generated funds?

The second section of each state's summary page details the structure of state taxation of aviation activities. Every effort has been made to accurately reflect the magnitude and deposition of aviation generated tax revenues. Once again, there has been no attempt to establish or suggest a norm for all states. The taxation structure information is merely provided as a reference tool for future budget planning.

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This special report is a product of the NASAO Center for Aviation Research and Education, a non-profit foundation based in Washington, DC and established in 1986 to support and implement the policies and plans of the National Association of State Aviation Officials and that organization's member agencies.

STATE AVIATION FUEL TAXES: Aviation Gas

Alabama	3.6 cents/gallon on gas for GA and commercial use
Alaska	4 cents/gallon on gas for GA and commercial use
Arizona	5 cents/gallon on gas for GA and commercial use
Arkansas	4% sales tax on gas for GA and commercial use
California	9 cents/gallon on gas for GA use with refund
Colorado	None
Connecticut	2.5% sales tax on gas for GA use
Delaware	16 cents/gallon on gas for GA use with refund
Florida	5.7 cents/gallon on gas for GA and commercial use
Georgia	1 cent/gallon plus 3% sales tax on gas for GA use; 3% sales tax on gas for commercial use
Hawaii	1 cent/gallon on gas for GA use
Idaho	3.5 cents/gallon on gas for GA and commercial use
Illinois	state sales tax on gas for GA and commercial use
Indiana	None
Iowa	16 cents/gallon on gas for GA and commercial use with refund
Kansas	4% sales tax on gas for GA and commercial use
Kentucky	15 cents/gallon on gas for GA use with refund
Louisiana	1% sales tax on gas for GA and commercial use
Maine	14 cents/gallon on gas for GA and commercial use
Maryland	5 cents/gallon on gas for GA use
Massachusetts	None
Michigan	3 cents/gallon on gas for GA and commercial use
Minnesota	sliding tax rate from 5 cents/gallon to 1/2 cent/gallon on gas for GA and commercial use based upon quantity purchased annually
Mississippi	6.4 cents/gallon on gas for GA and commercial use
Missouri	11 cents/gallon on gas for GA and commercial use with refund

STATE AVIATION FUEL TAXES: Aviation Gas

Montana	1 cent/gallon on gas for GA and commercial use
Nebraska	5 cents/gallon on gas for GA and commercial use
Nevada	13 cents/gallon on gas for GA and commercial use with refund
New Hampshire	4 cents/gallon on gas for GA and commercial use
New Jersey	10 cents/gallon on gas for GA use with refund
New Mexico	13 cents/gallon on gas for GA use with refund
New York	8 cents/gallon plus 4% sales tax on gas for GA and commercial use with refund
North Carolina	3% sales tax on gas for GA and commercial use
North Dakota	8 cents/gallon on gas for GA and commercial use with refund
Ohio	5% sales tax on gas for GA and commercial use
Oklahoma	None
Oregon	3 cents/gallon on gas for GA and commercial use
Pennsylvania	3 cents/gallon on gas for GA and commercial use
Rhode Island	15 cents/gallon on gas for GA and commercial use with refund
South Carolina	5% sales tax on gas for GA use
South Dakota	6 cents/gallon on gas for GA and commercial use
Tennessee	4.5% sales tax on gas for GA and commercial use
Texas	None
Utah	4 cents/gallon on gas for GA and commercial use
Vermont	13 cents/gallon on gas for GA use
Virginia	5 cents/gallon on gas for GA and commercial use up to 100K gals; .05 cents/gallon for aviation consumers using more than 100K gals annually
Washington	greater of 3% or 5 cents/gallon plus 6.5% sales tax on gas for GA use
West Virginia	4.85% sales tax on gas for GA and commercial use
Wisconsin	6 cents/gallon on gas for GA use
Wyoming	4 cents/gallon on gas for GA and commercial use

STATE AVIATION FUEL TAXES: Jet Fuel

Alabama	1.2 cents/gallon on fuel for GA and commercial use
Alaska	2.5 cents/gallon on fuel for GA and commercial use
Arizona	5% sales tax on fuel for GA and commercial use
Arkansas	4% sales tax on fuel for GA and commercial use
California	2 cents/gallon plus 6% sales tax on fuel for GA use; 6% sales tax on fuel for commercial use
Colorado	3% sales tax on fuel for GA use
Connecticut	Not reported
Delaware	None
Florida	5.7 cents/gallon on fuel for GA and commercial use with refund for commercial use
Georgia	3% sales tax on fuel for GA and commercial use
Hawaii	Not reported
Idaho	3.5 cents/gallon on fuel for GA and commercial use
Illinois	state sales tax on fuel for GA and commercial use
Indiana	None
Iowa	4% sales tax on fuel for GA and commercial use
Kansas	4% sales tax on fuel for GA and commercial use
Kentucky	5% sales tax on fuel for GA and commercial use
Louisiana	4% sales tax on fuel for GA and commercial use
Maine	5% sales tax on fuel for GA and commercial use
Maryland	5 cents/gallon on fuel for GA use
Massachusetts	None (local option)
Michigan	3 cents/gallon on fuel for GA use; 1.5 cents/gallon on fuel for commercial use
Minnesota	sliding tax rate from 5 cents/gallon to 1/2 cent/gallon on fuel for GA and commercial use based upon quantity purchased annually
Mississippi	5.25 cents/gallon on fuel for GA and commercial use
Missouri	4.225% sales tax on fuel for GA and commercial use

STATE AVIATION FUEL TAXES: Jet Fuel

Montana	1 cent/gallon on fuel for GA and commercial use
Nebraska	3 cent/gallon on fuel for GA and commercial use
Nevada	1 cent/gallon on fuel for GA and commercial use
New Hampshire	None
New Jersey	2 cent/gallon on fuel for GA and commercial use
New Mexico	2.15% of gross tax receipts on fuel for GA and commercial use
New York	4% sales tax on fuel for GA
North Carolina	3% sales tax on fuel for GA and commercial use
North Dakota	8 cent/gallon on fuel for GA and commercial use with refund
Ohio	5% sales tax on fuel for GA and commercial use
Oklahoma	None
Oregon	1/2 cent/gallon on fuel for GA and commercial use
Pennsylvania	1.5 cent/gallon on fuel for GA and commercial use
Rhode Island	15 cent/gallon on fuel for GA and commercial use with refund
South Carolina	5% sales tax on fuel for GA use
South Dakota	4 cent/gallon on fuel for GA and commercial use
Tennessee	4.5% sales tax on fuel for GA and commercial use
Texas	None
Utah	4 cent/gallon on fuel for GA and commercial use
Vermont	4% sales tax on fuel for GA and commercial use
Virginia	5 cents/gallon on gas for GA and commercial use up to 100K gals; .05 cents/gallon for aviation consumers using more than 100K gals annually
Washington	greater of 3% or 5 cent/gallon on fuel for GA use
West Virginia	4.85% sales tax on fuel for GA and commercial use
Wisconsin	6 cent/gallon on fuel for GA
Wyoming	4 cent/gallon on fuel for GA and commercial use

PERSONAL PROPERTY TAXATION OF AIRCRAFT

Alabama	Local entities may collect personal property tax on aircraft
Alaska	Local entities may collect personal property tax on aircraft
Arizona	Registration in lieu of personal property tax; local entities may collect personal property tax on aircraft in storage
Arkansas	State may collect personal property tax on aircraft
California	Local entities may collect personal property tax on aircraft
Colorado	Registration in lieu of personal property tax
Connecticut	Not reported
Delaware	Not reported
Florida	None
Georgia	Not reported
Hawaii	Not reported
Idaho	State collects personal property tax on aircraft which fail to register
Illinois	None
Indiana	Not reported
Iowa	None
Kansas	Local entities may collect personal property tax on aircraft
Kentucky	State & local entities may collect personal property tax on aircraft
Louisiana	None
Maine	Local entities may collect personal property tax on aircraft
Maryland	None
Massachusetts	None
Michigan	None
Minnesota	None
Mississippi	Registration in lieu of personal property tax
Missouri	Local entities may collect personal property tax on aircraft

PERSONAL PROPERTY TAXATION OF AIRCRAFT

Montana	registration in lieu of personal property tax
Nebraska	local entities may collect personal property tax on aircraft
Nevada	None
New Hampshire	Aircraft operating fee collected in lieu of personal property tax
New Jersey	None
New Mexico	Registration in lieu of personal property tax
New York	None
North Carolina	Local entities may collect personal property tax on aircraft
North Dakota	None
Ohio	None
Oklahoma	Registration in lieu of personal property tax
Oregon	None
Pennsylvania	None
Rhode Island	None
South Carolina	Local entities may collect personal property tax on aircraft
South Dakota	None
Tennessee	Local entities may collect personal property tax on aircraft
Texas	Local entities may collect personal property tax on aircraft
Utah	State may collect personal property tax on aircraft
Vermont	None
Virginia	Local entities may collect personal property tax on aircraft
Washington	State and local may collect personal property tax if unregistered
West Virginia	State and local entities collect personal property tax on aircraft
Wisconsin	Personal property tax imposed on airlines operating within state
Wyoming	State and local entities may collect personal property tax on aircraft

PILOT OR AIRCRAFT REGISTRATION

	Pilot Registration	Aircraft Registration
Alabama	No	No
Alaska	No	No
Arizona	No	Yes
Arkansas	No	No
California	No	No
Colorado	No	Yes
Connecticut	Not reported	Not reported
Delaware	No	No
Florida	No	No
Georgia	No	No
Hawaii	Not reported	Not reported
Idaho	Yes	Yes
Illinois	Yes	Yes
Indiana	Not reported	Not reported
Iowa	No	Yes
Kansas	No	No
Kentucky	No	No
Louisiana	No	No
Maine	No	Yes
Maryland	No	No
Massachusetts	No	Yes
Michigan	No	Yes
Minnesota	No	Yes
Mississippi	No	Yes
Missouri	No	No

PILOT OR AIRCRAFT REGISTRATION

	Pilot Registration	Aircraft Registration
Montana	Yes	Yes
Nebraska	No	No
Nevada	No	No
New Hampshire	Yes	Yes
New Jersey	No	No
New Mexico	No	Yes
New York	No	No
North Carolina	No	No
North Dakota	Yes	Yes
Ohio	No	Yes
Oklahoma	No	Yes
Oregon	Yes	Yes
Pennsylvania	No	No
Rhode Island	No	Yes
South Carolina	No	Yes
South Dakota	Yes	Yes
Tennessee	No	No
Texas	No	No
Utah	No	No
Vermont	No	No
Virginia	Yes	Yes
Washington	Yes	Yes
West Virginia	No	No
Wisconsin	No	Yes
Wyoming	No	No

STATE CHANNELLING ACT

(The following responses were obtained via a telephone interview conducted May, 1987.)

QUESTION #1: "Is your Department/Agency *required, permitted or prohibited* to act as an agency or a sponsor in a FEDERAL airport project?"

QUESTION #2: If the answer to question 1 is permitted, does your state act as a sponsor in FEDERAL airport projects?

	QUESTION #1	QUESTION #2
Alabama	Permitted	No
Alaska	Permitted	Yes
Arizona	Permitted	Yes
Arkansas	Not applicable	Not applicable
California	Permitted	No
Colorado	Prohibited	Not applicable
Connecticut	Permitted	Yes
Delaware	Permitted	Yes
Florida	Permitted	No
Georgia	Permitted	No
Hawaii	Required	Not applicable
Idaho	Permitted	No
Illinois	Required	Not applicable
Indiana	Prohibited	Not applicable
Iowa	Permitted	Yes
Kansas	Prohibited	Not applicable
Kentucky	Permitted	Yes
Louisiana	Permitted	Yes
Maine	Permitted	No
Maryland	Required	Not applicable
Massachusetts	Permitted	Yes
Michigan	Required	Not applicable
Minnesota	Required	Not applicable
Mississippi	Permitted	No
Missouri	Prohibited	Not applicable

STATE CHANNELLING ACT

(The following responses were obtained via a telephone interview conducted May, 1987.)

QUESTION #1: "Is your Department/Agency *required, permitted or prohibited* to act as an agency or a sponsor in a FEDERAL airport project?"

QUESTION #2: If the answer to question 1 is permitted, does your state act as a sponsor in FEDERAL airport projects?

	QUESTION #1	QUESTION #2
Montana	Permitted	Yes
Nebraska	Required	Not applicable
Nevada	Permitted	Yes
New Hampshire	Required	Not applicable
New Jersey	Permitted	No
New Mexico	Not applicable	Not applicable
New York	Not applicable	Not applicable
North Carolina	Permitted	No
North Dakota	Permitted	Yes
Ohio	Permitted	No
Oklahoma	Permitted	Yes
Oregon	Permitted	Yes
Pennsylvania	Prohibited	Not applicable
Rhode Island	Permitted	Yes
South Carolina	Permitted	No
South Dakota	Required	Not applicable
Tennessee	Required	Not applicable
Texas	Not applicable	Not applicable
Utah	Required	Not applicable
Vermont	Required	Not applicable
Virginia	Required	Not applicable
Washington	Permitted	Yes
West Virginia	Permitted	No
Wisconsin	Required	Not applicable
Wyoming	Required	Not applicable

ALABAMA

DEPARTMENT OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 09/30/87.

FUNDING SOURCES	
State General Fund	
State Aviation Fund	$649,280
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$649,280**

Aviation generated tax revenue for the fiscal year ending 09/30/87.

AVIATION FUEL TAXES

- Aviation Gas (avgas): 3.6 cents per gallon tax on avgas used by both GA and commercial aircraft; 100% of the revenue is dedicated to aviation

- Jet Fuel: 1.2 cents per gallon tax on jet fuel used by both GA and commercial aircraft; 100% of the revenue is dedicated to aviation

- Motor Vehicle Fuel (mogas): NONE

- Annual Fuel Tax Revenue: unknown

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $18,531; 100% dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: NONE

ALASKA

DEPARTMENT OF TRANSPORTATION AND PUBLIC FACILITIES

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$16,797,300
State Aviation Fund	$47,700,000
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING	**$64,497,300**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 4 cents per gallon tax on avgas for GA and commercial use; revenue not dedicated to aviation
- Jet Fuel: 2.5 cents per gallon tax on jet fuel for GA and commercial use; revenue not dedicated to aviation
- Motor Vehicle Fuel (mogas): 8 cents per gallon tax on mogas for all users; revenue not dedicated to aviation
- Annual Fuel Tax Revenue: $5,713,127

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation:
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Bonds: $38,000,000 (10/1/86); for use at Anchorage and Fairbanks

ARIZONA

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87.

FUNDING SOURCES

State General Fund	
State Aviation Fund	$3,150,000
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING	**$3,150,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87.

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5 cents per gallon tax on avgas used by both GA and commercial aircraft; 100% dedicated to aviation

- Jet Fuel: 5% sales tax on jet fuel used by both GA and commercial aircraft; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): a 5 cents per gallon tax on mogas used by both GA and commercial aircraft ; 100% dedicated to aviation

- Annual Fuel Tax Revenue: $450,000 (avgas & mogas only)

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $52,000; 100% dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: $28,500; 100% dedicated to aviation
- Aircraft Tax In-Lieu of a Personal Property Tax: $1,300,000
- Investment Interest on Aviation Fund: $545,000
- Flight property tax: $820,000; 100% dedicated to aviation

ARKANSAS

DEPARTMENT OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund..............................	
State Aviation Fund..............................	$2,500,000
State Highway Fund..............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$2,500,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 4% sales tax on avgas for GA and commercial use.
- Jet Fuel: 4% sales tax on fuel for GA and commercial use.
- Motor Vehicle Fuel (mogas): 4% sales tax on mogas.
- Annual Fuel Tax Revenue: $1,700,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: 4% sales tax

CALIFORNIA

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	
State Aviation Fund	$5,280,000
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING	**$5,280,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 9 cents per gallon on avgas for GA; up to 5 cents per gallon may be refunded (9 cents for ag. operators), application for refund invokes a 6% sales tax; fuel flow tax revenue dedicated to aviation, sales tax revenue not dedicated to aviation

- Jet Fuel: 2 cents per gallon plus 6% sales tax on jet fuel for GA use; 6% sales tax on jet fuel for commercial use; fuel flow tax revenue dedicated to aviation, sales tax revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): 9 cents per gallon plus 6% sales tax on gas for GA use; refund of 5 cents per gallon on application and 4 cents per gallon goes to aviation; unrefunded revenues go to highway fund

- Annual Fuel Tax Revenue: $4,563,821 (dedicated to aviation fund)

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sale of Publications: $10,000; 100% dedicated to aviation
- Sales Tax on Aircraft and Parts: $9 Million+; not dedicated to aviation

COLORADO

AVIATION PLANNING STAFF

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$15,000
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$15,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): NONE
- Jet Fuel: 3% sales tax on jet fuel for GA use; revenue not dedicated to aviation
- Motor Vehicle Fuel (mogas): NONE
- Annual Fuel Tax Revenue: unknown

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: done at the county level; revenue to local airport fund
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

CONNECTICUT

BUREAU OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending

FUNDING SOURCES

State General Fund............................
State Aviation Fund...........................
State Highway Fund...........................
State Transportation Fund....................
TOTAL AVAILABLE FUNDING... Not reported

Aviation generated tax revenue for the fiscal year ending

AVIATION FUEL TAXES

- Aviation Gas (avgas): 2% sales tax on avgas for GA use
- Jet Fuel: not reported
- Motor Vehicle Fuel (mogas): not reported
- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation:
- Pilot Registration: NONE
- Aircraft Registration: NONE

DELAWARE

AERONAUTICS ADMINISTRATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund.............................	$25,000
State Aviation Fund............................	
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$25,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 16 cents per gallon highway use tax is fully refundable
- Jet Fuel: NONE
- Motor Vehicle Fuel (mogas): same as avgas
- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

FLORIDA

BUREAU OF AVIATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund............................	
State Aviation Fund............................	
State Highway Fund...........................	
State Transportation Fund....................	$39,300,000
TOTAL AVAILABLE FUNDING...	**$39,300,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5.7 cents per gallon on avgas for GA and commercial use

- Jet Fuel: 5.7 cents per gallon on jet fuel for GA and commercial use; commercial users receive a refund equal to .6 of 1% of wages paid in Florida

- Motor Vehicle Fuel (mogas): highway use tax only

- Annual Fuel Tax Revenue: $33,500,000 (net), 44,200,000 (gross)

OTHER REVENUE SOURCES

- Airport Licensing: $17,000; not dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sale of Publications: $5,000; not dedicated to aviation

GEORGIA

BUREAU OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$2,983,611
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$2,983,611**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 1 cent per gallon plus 3% sales tax on avgas for GA use; 3% sales tax on avgas for commercial use; revenue not dedicated to aviation

- Jet Fuel: 3% sales tax on jet fuel for GA and commercial use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): 7.5 cents per gallon plus 3% sales tax on mogas for all users

- Annual Fuel Tax Revenue: unknown

OTHER REVENUE SOURCES

- Airport Licensing: $590; not dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

HAWAII

AIRPORTS DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	
State Aviation Fund	$117,287,854
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING	**$117,287,854**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 1 cent per gallon tax on avgas for GA use
- Jet Fuel: not reported
- Motor Vehicle Fuel (mogas): not reported
- Annual Fuel Tax Revenue: $6,286,293

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $111,001,561
- Pilot Registration: NONE
- Aircraft Registration: minimal amount

IDAHO

BUREAU OF AERONAUTICS AND PUBLIC TRANSPORTATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES	
State General Fund............................	
State Aviation Fund............................	$840,800
State Highway Fund............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$840,800**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 3.5 cents per gallon on avgas for GA and commercial use; 100% dedicated to aviation

- Jet Fuel: 3.5 cents per gallon on jet fuel for GA and commercial use; 100% dedicated to aviation

- Motor Vehicle Fuel (mogas): 14.5 cents per gallon; refund of 11 cents available with remaining 3.5 cents per gallon dedicated to aviation

- Annual Fuel Tax Revenue: $733,100

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: $31,300; 100% dedicated to aviation
- Aircraft Registration: $59,700; 100% dedicated to aviation
- Sale of Publications: $1,100; 100% dedicated to aviation
- Sale of Airport Maintenance Materials: $15,700; 100% dedicated to aviation

ILLINOIS

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund.............................	
State Aviation Fund............................	$254,400
State Highway Fund...........................	$5,633,500
State Transportation Fund....................	$900,000
TOTAL AVAILABLE FUNDING...	**$6,932,900**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES.-.state sales tax applies to all aviation fuel sales; revenue not dedicated to aviation

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES
- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: $96,800; 100% dedicated to aviation
- Aircraft Registration: $60,760; 100% dedicated to aviation
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation
- Bonds: $4,500,000

INDIANA

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES	
State General Fund	$1,465,000
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING	**$1,465,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): NONE

- Jet Fuel: NONE

- Motor Vehicle Fuel (mogas): NONE

- Annual Fuel Tax Revenue: NONE

OTHER REVENUE SOURCES:

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $45,000

IOWA

AIR AND TRANSIT DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund............................	
State Aviation Fund............................	$1,359,146
State Highway Fund............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$1,359,146**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 16 cents per gallon on avgas for GA and commercial use; all refundable less 4% sales tax; unrefunded portion dedicated to aviation

- Jet Fuel: 4% sales tax on jet fuel for GA and commercial use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): 16 cents per gallon on mogas; all refundable less 4% sales tax; unrefunded portion not dedicated to aviation

- Annual Fuel Tax Revenue: $295,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $1,064,146; 100% dedicated to aviation
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

KANSAS

AVIATION DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES	
State General Fund............................	
State Aviation Fund...........................	
State Highway Fund...........................	
State Transportation Fund....................	$244,299
TOTAL AVAILABLE FUNDING...	**$244,299**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES - 4% state sales tax applies to all aviation fuel sales; revenue not dedicated to aviation

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

KENTUCKY

OFFICE OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$1,486,000
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$1,486,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 15 cents per gallon tax on avgas for GA use; 95% refundable then subject to 5% sales tax; revenue not dedicated to aviation

- Jet Fuel: 5% sales tax on jet fuel for GA and commercial use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): same as avgas

- Annual Fuel Tax Revenue: $220,000 (estimated avgas revenue)

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: revenues unknown; not dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

LOUISIANA

OFFICE OF AVIATION AND PUBLIC TRANSPORTATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES	
State General Fund............................	
State Aviation Fund............................	
State Highway Fund............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$0.00**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 1% sales tax on avgas for GA and commercial use; revenue not dedicated to aviation

- Jet Fuel: 4% sales tax on fuel for GA and commercial use

- Motor Vehicle Fuel (mogas): 16 cents per gallon plus 1% sales tax; 16 cents refundable if registered with state

- Annual Fuel Tax Revenue: unknown.

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $30,000; dedicated to that airport
- Pilot Registration: NONE
- Aircraft Registration: NONE

MAINE

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES
State General Fund............................
State Aviation Fund...........................
State Highway Fund...........................
State Transportation Fund....................
TOTAL AVAILABLE FUNDING... Not reported

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 14 cents per gallon on avgas for GA and commercial use; revenue not dedicated to aviation

- Jet Fuel: 5% sales tax on jet fuel for GA and commercial use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): same as avgas

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: $3,685; not dedicated to aviation
- State-owned Airport Operation: $100,000; 100% dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: $100,000; not dedicated to aviation
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation
- Bonds: $1,000,000 (biannual)

MARYLAND

STATE AVIATION ADMINISTRATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund............................
State Aviation Fund............................
State Highway Fund..........................
State Consolidated Transportation Fund... .
TOTAL AVAILABLE FUNDING... Not reported

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5 cents per gallon on avgas for GA use; credited to consolidated transportation trust fund

- Jet Fuel: same as avgas

- Motor Vehicle Fuel (mogas): 18.5 cents per gallon; revenue not dedicated to aviation

- Annual Fuel Tax Revenue: $410,000

OTHER REVENUE SOURCES

- Airport Licensing: $410; not dedicated to aviation
- State-owned Airport Operation: $37 Million (BWI)
- Pilot Registration: NONE
- Aircraft Registration: NONE

MASSACHUSETTS
AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$477,624
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$477,624**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): NONE
- Jet Fuel: NONE; local option to tax jet fuel
- Motor Vehicle Fuel (mogas): 11 cents per gallon highway users tax is fully refundable
- Annual Fuel Tax Revenue: NONE

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $131 Million (Logan & Hanscom Airports)
- Pilot Registration: NONE
- Aircraft Registration: $163,992; not dedicated to aviation
- Bonds: $2,007,412
- Sales Tax on Aircraft: $594,517; not dedicated to aviation
- Sales Tax on Parts: revenue unknown; not dedicated to aviation

MICHIGAN

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 09/30/87

FUNDING SOURCES

State General Fund............................	
State Aviation Fund...........................	$7,024,689
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$7,024,689**

Aviation generated tax revenue for the fiscal year ending 09/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 3 cents per gallon on avgas for GA and commercial use; 100% dedicated to aviation

- Jet Fuel: 3 cents per gallon on jet fuel for GA use and 1.5 cents per gallon on jet fuel for commercial use; 100% dedicated to aviation

- Motor Vehicle Fuel (mogas): not reported

- Annual Fuel Tax Revenue: $5,219,748

OTHER REVENUE SOURCES

- Airport Licensing: $13,817; 100% dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $74,160; 100% dedicated to aviation
- Sale of Publications: $3,393; 100% dedicated to aviation
- Sales Tax on Parts: $115; 100% dedicated to aviation
- Interest Income: $475,600; 100% dedicated to aviation
- Transport of State Officials: $793,933
- Other Miscellaneous Revenues: $59,531; 100% dedicated to aviation
- Runway Crack Sealing Program: $195,857
- Runway Marking Program: $188,535

MINNESOTA
AERONAUTICS OFFICE

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	
State Aviation Fund	$12,400,000
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING	**$12,400,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES - all aviation fuel taxed on a sliding scale based upon annual gallons used; all revenues dedicated to aviation

0 - 49,999 gals:	5 cents/gallon
50,000 - 149,999 gals:	2 cents/gallon
150,000 - 199,999 gals	1 cent/gallon
> 200,000 gals	1/2 cent/gallon

- Annual Fuel Tax Revenue: $2,800,000

OTHER REVENUE SOURCES
- Airport Licensing: $4,000; not dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $1,600,000; 100% dedicated to aviation
- Interest Income: $500,000
- Tax on Airline Flight Property: $7,500,000

MISSISSIPPI

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$20,000
State Aviation Fund	$124,280
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$144,280**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 6.4 cents per gallon an avgas for GA and commercial use; 1 cent per gallon dedicated to aviation

- Jet Fuel: 5.25 cents per gallon on fuel for GA and commercial use; 1/2 cent per gallon dedicated to aviation

- Motor Vehicle Fuel (mogas): same as avgas

- Annual Fuel Tax Revenue: $124,100 (dedicated to aviation)

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $200,000; not dedicated to aviation

MISSOURI

DEPARTMENT OF HIGHWAYS AND TRANSPORTATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$559,556
State Aviation Fund	$126,600
State Highway Fund	
State Transportation Fund	
Bond Issue	$242,500
TOTAL AVAILABLE FUNDING...	**$928,656**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 11 cents per gallon on avgas for GA and commercial use; this amount is fully refundable; the unrefunded amount is deposited in the aviation fund

- Jet Fue : 4.225% sales tax on jet fuel for GA and commercial use

- Motor Vehicle Fuel (mogas): 11 cents per gallon on mogas for GA use

- Annual Fuel Tax Revenue: $126,600 (unrefunded avgas tax)

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation
- Bonds: $242,500

MONTANA

AERONAUTICS DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund...........................	
State Aviation Fund...........................	$405,270
State Highway Fund..........................	$28,730***
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$434,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 1 cent per gallon on avgas for GA and commercial use; 100% dedicated to aviation

- Jet Fuel: same as avgas

- *** Motor Vehicle Fuel (mogas): 1/25 of 1% of highway users tax revenue goes to aviation fund to reflect mogas use by GA

- Annual Fuel Tax Revenue: $315,050

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $2,253; 100% dedicated to aviation
- Pilot Registration: $4,521; 100% dedicated to aviation
- Aircraft Registration: $11,000; 100% dedicated to aviation
- Sale of Publications: $7,438; 100% dedicated to aviation

NEBRASKA

DEPARTMENT OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES	
State General Fund	
State Aviation Fund	$1,500,000
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING	**$1,500,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5 cents per gallon tax on avgas for GA and commercial use; flight schools can apply for full refund

- Jet Fuel: 3 cents per gallon tax on jet fuel for GA and commercial use

- Motor Vehicle Fuel (mogas): same as avgas

- Annual Fuel Tax Revenue: $1,088,176

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $436,089; 100% dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: NONE

NEVADA

DEPARTMENT OF TRANSPORTATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES	
State General Fund..............................	
State Aviation Fund.............................	
State Highway Fund............................	$3,000
State Transportation Fund.....................	
TOTAL AVAILABLE FUNDING...	**$3,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 13 cents per gallon tax on avgas for GA and commercial use; fully refunded if pilot purchases 200 gallons or more within 6 months; revenue not dedicated to aviation

- Jet Fuel: 1 cent per gallon on jet fuel for GA and commercial use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): NONE

- Annual Fuel Tax Revenue: $2,500,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

NEW HAMPSHIRE

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund.............................	$793,846
State Aviation Fund............................	
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$793,846**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 4 cents per gallon on avgas for GA and commercial use; revenue not dedicated to aviation

- Jet Fuel: NONE

- Motor Vehicle Fuel (mogas): 14 cents per gallon with a 10 cent per gallon refund

- Annual Fuel Tax Revenue: $67,250

OTHER REVENUE SOURCES

- Airport Licensing: $2,280; not dedicated to aviation
- State-owned Airport Operation: $29,174; not dedicated to aviation
- Pilot Registration: $1,829; not dedicated to aviation
- Aircraft Registration: $271,264; not dedicated to aviation

NEW JERSEY

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$33,000
State Aviation Fund	$800,000
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$833,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 10 cents per gallon tax on avgas for GA use; 8 cents refundable when applied for; 100% dedicated to aviation

- Jet Fuel: 2 cents per gallon tax on jet fuel for GA use; 100% dedicated to aviation

- Motor Vehicle Fuel (mogas): not reported

- Annual Fuel Tax Revenue: $590,000

OTHER REVENUE SOURCES

- Airport Licensing: $11,535; 100% dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

NEW MEXICO

AVIATION DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund............................	
State Aviation Fund............................	$933,630
State Highway Fund............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$933,630**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 13 cents per gallon tax on avgas for GA use; a portion is refundable upon application; 100% dedicated to aviation

- Jet Fuel: 2.15% of gross tax receipts on jet fuel for GA and commercial use; 100% dedicated to aviation

- Motor Vehicle Fuel (mogas): not reported

- Annual Fuel Tax Revenue: $837,400

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $74,151; 100% dedicated to aviation

NEW YORK

AVIATION DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 03/31/88

FUNDING SOURCES	
State General Fund	$5,600,000
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$5,600,000**

Aviation generated tax revenue for the fiscal year ending 03/31/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 8 cents per gallon plus 4% sales tax on avgas for GA and commercial use; 8 cents is refundable; sales tax paid by commercial users is refundable; revenue not dedicated to aviation

- Jet Fuel: 4% sales tax on jet fuel for GA use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): 8 cents per gallon plus 4% sales tax on mogas; 8 cents is fully refundable; revenue not dedicated to aviation

- Annual Fuel Tax Revenue: unknown

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation:
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Bonds: $5,100,000 (in state fiscal year '86)
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

NORTH CAROLINA

DIVISION OF AVIATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund............................	$3,400,000
State Aviation Fund...........................	
State Highway Fund..........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$3,400,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 3% sales tax on avgas for GA and commercial use

- Jet Fuel: same as avgas

- Motor Vehicle Fuel (mogas): not reported

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

NORTH DAKOTA

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund................................	$460,000
State Aviation Fund............................	$625,000
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$1,085,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES - 8 cents per gallon tax on all aviation fuel; all but 4% of purchase price is refundable; 100% dedicated to aviation

- Annual Fuel Tax Revenue: $625,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: $5,000; not dedicated to aviation
- Aircraft Registration: $64,000; 25% to general fund & 75% to counties for distribution to public airports
- Sale of Publications: $300; not dedicated to aviation
- Sales Tax on Aircraft and Parts: $209,000; not dedicated to aviation
- Miscellaneous Revenues: $6,750; 50% dedicated to aviation

OHIO

BUREAU OF AVIATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$1,992,269
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$1,992,269**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5% sales tax on avgas for GA and commercial use; not dedicated to aviation

- Jet Fuel: same as avgas

- Motor Vehicle Fuel (mogas): 14.7 cents per gallon tax on mogas is fully refundable less 5 to 7% sales tax (based on county sales tax rate); not dedicated to aviation

- Annual Fuel Tax Revenue: $4,200,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $102,000; not dedicated to aviation
- Sales Tax on Aircraft and Parts: $2.2 Million; not dedicated to aviation

OKLAHOMA

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES	
State General Fund............................	
State Aviation Fund...........................	$536,000
State Highway Fund..........................	$800,000
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$1,336,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES - .0008 of 1 cent tax on auto motor fuel goes to dedicated aviation fund (not to exceed $36,000)

- Annual Fuel Tax Revenue: $36,000

OTHER REVENUE SOURCES
- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $500,000; 100% dedicated to aviation

OREGON

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund............................	
State Aviation Fund............................	$931,782
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$931,782**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 3 cents per gallon tax on avgas for GA and commercial use; 100% dedicated to aviation

- Jet Fuel: 1/2 cent per gallon tax on jet fuel for GA and commercial use; 100% dedicated to aviation

- Motor Vehicle Fuel (mogas): 12 cents per gallon tax on mogas; 9 cents refundable and 3 cents dedicated to aviation fund

- Annual Fuel Tax Revenue: $609,595

OTHER REVENUE SOURCES

- Airport Licensing: $660; 100% dedicated to aviation
- State-owned Airport Operation: $45,950; 100% dedicated to aviation
- Pilot Registration: $27,956; 100% dedicated to aviation
- Aircraft Registration: $193,546; 100% dedicated to aviation
- Miscellaneous Revenue: $47,675; 100% dedicated to aviation

PENNSYLVANIA

BUREAU OF AVIATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund............................	
State Aviation Fund............................	$12,393,300
State Highway Fund............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$12,393,300**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 3 cents per gallon tax on avgas for GA and commercial use; 100% dedicated to aviation

- Jet Fuel: 1.5 cents per gallon on jet fuel for GA and commercial use; 100% dedicated to aviation

- Motor Vehicle Fuel (mogas): 17 cents per gallon on mogas

- Annual Fuel Tax Revenue: $6,100,000

OTHER REVENUE SOURCES

- Airport Licensing: $17,140; 100% dedicated to aviation
- State-owned Airport Operation: $6,004,600; 100% dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Transportation Services: $285,500

RHODE ISLAND

DIVISION OF AIRPORTS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$5,873,438
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$5,873,438**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES - 15 cents per gallon tax on all aviation fuel sales; fully refundable

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $19,445; not dedicated to aviation
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

SOUTH CAROLINA

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$3,200,000
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$3,200,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5% sales tax on avgas for GA use; not dedicated to aviation
- Jet Fuel: same as avgas
- Motor Vehicle Fuel (mogas): same as avgas
- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $15,000; not dedicated to aviation
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation
- Bonds: $3,000,000 (amount varies)

SOUTH DAKOTA

DEPARTMENT OF TRANSPORTATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	
State Aviation Fund	$622,295
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$622,295**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 6 cents per gallon tax on avgas for GA and commercial use; 100% dedicated to aviation

- Jet Fuel: 4 cents per gallon tax on jet fuel for GA and commercial use; 100% dedicated to aviation

- Motor Vehicle Fuel (mogas): same as avgas

- Annual Fuel Tax Revenue: $256,331

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: $10,040; 100% dedicated to aviation
- Aircraft Registration: $23,320; 100% dedicated to aviation
- Interest Income: $175,000
- Original Registration Tax: $157,604; 100% dedicated to aviation

TENNESSEE

OFFICE OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	
State Aviation Fund	
State Highway Fund	$3,000,000
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$3,000,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES - 4.5% sales tax on all aviation fuel sales; 100% dedicated to aviation

- Annual Fuel Tax Revenue: $9 million plus

OTHER REVENUE SOURCES
- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

TEXAS

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 08/31/87

FUNDING SOURCES

State General Fund	$1,199,382
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
Miscellaneous	$61,128
TOTAL AVAILABLE FUNDING...	**$1,260,510**

Aviation generated tax revenue for the fiscal year ending 08/31/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): NONE

- Jet Fuel: NONE

- Motor Vehicle Fuel (mogas): NONE

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sale of Publications: $9,756
- Interest Income: $9,313
- Miscellaneous Revenue: $42,059
- Sales Tax on Aircraft and Parts: $4.75 Million; not dedicated to aviation

UTAH

AERONAUTICAL OPERATIONS DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund............................	
State Aviation Fund...........................	$5,737,447
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$5,737,447**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES - 4 cents per gallon tax on all aviation fuel sales; 100% dedicated to aviation

- Annual Fuel Tax Revenue: $5,737,000

OTHER REVENUE SOURCES

- Airport Licensing: $600; 100% dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

VERMONT

AERONAUTICS OFFICE

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	
State Aviation Fund	
State Highway Fund	
State Transportation Fund	$1,150,000
TOTAL AVAILABLE FUNDING...	**$1,150,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 13 cents per gallon tax on avgas for GA use; revenue not dedicated to aviation

- Jet Fuel: 4% sales tax on jet fuel for GA and commercial use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): NONE

- Annual Fuel Tax Revenue: $176,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $87,250; not dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

VIRGINIA

DEPARTMENT OF AVIATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund	$440,395
State Aviation Special Fund	$4,119,334
State Highway Fund	
State Transportation Trust Fund	$3,190,520**
TOTAL AVAILABLE FUNDING...	**$7,750,249**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES - 5 cents per gallon tax on all aviation fuel sales on first 100K gallons annually, .05 cents per gallon on amounts over 100K annually; 4 cents per gallon or 1/2 of .05 cents per gallon dedicated to Aviation Special Fund, balance of revenues goes to capital improvements program in Transportation Trust Fund

- Annual Fuel Tax Revenue: $2,045,658

OTHER REVENUE SOURCES

- Airport Licensing: $705; 100% dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: $18,251; 100% dedicated to aviation
- Aircraft Registration: $14,022; 100% dedicated to aviation
- Sales Tax on Aircraft: $1,621,763; 100% dedicated to aviation

**Represents only 1/2 year, 1/87 - 6/87; revenue estimate for FY ending 6/88 is $10,054,500.

WASHINGTON

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund.............................	
State Aviation Fund............................	$1,047,800
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$1,047,800**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): greater of 3% or 5 cents per gallon tax on avgas for GA use
- Jet Fuel: same as avgas
- Motor Vehicle Fuel (mogas): same as avgas
- Annual Fuel Tax Revenue: $797,306

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $2,000; 100% dedicated to aviation
- Pilot Registration: $55,000; 100% dedicated to aviation
- Aircraft Registration: $250,950; not dedicated to aviation
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

WEST VIRGINIA

OFFICE OF COMMUNITY AND INDUSTRIAL DEVELOPMENT

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES	
State General Fund............................	$300,000
State Aviation Fund............................	
State Highway Fund............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$300,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES - 4.85% sales tax on all aviation fuel sales; revenue not dedicated to aviation

- Annual Fuel Tax Revenue: unknown

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

WISCONSIN

BUREAU OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund.............................	
State Aviation Fund............................	
State Highway Fund..........................	
State Transportation Fund....................	$4,150,600
TOTAL AVAILABLE FUNDING...	**$4,150,600**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES - 6 cents per gallon on all aviation fuel sales for GA use; amount dedicated determined by legislation

- Annual Fuel Tax Revenue: $1,143,000

OTHER REVENUE SOURCES
- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $329,298; not dedicated to aviation
- Personal Property Tax on Airlines: $3,559,817; not dedicated to aviation

WYOMING

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/87

FUNDING SOURCES

State General Fund............................	$3,227,000
State Aviation Fund..........................	
State Highway Fund..........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$3,227,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 4 cents per gallon tax on avgas for GA and commercial use; returned to cities for maintenance of airport
- Jet Fuel: same as avgas
- Motor Vehicle Fuel (mogas): 8 cents per gallon
- Annual Fuel Tax Revenue: $344,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

ADDITIONAL COPIES OF THIS REPORT
MAY BE OBTAINED FROM:

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STATE AVIATION ACTIVITY FUNDING
AND
AVIATION GENERATED TAX REVENUES

A SPECIAL REPORT BY THE
NATIONAL ASSOCIATION OF STATE AVIATION OFFICIALS
CENTER FOR AVIATION RESEARCH AND EDUCATION

SEPTEMBER, 1988

9/13/88

STATE AVIATION ACTIVITY FUNDING
and
AVIATION GENERATED TAX REVENUES

INTRODUCTION

The character of state funding for the development and operation of our national aviation system has, over the last several years, taken on a significant new importance. Federal emphasis is increasingly focused on airports and facilities of national impact. This emphasis is largely motivated by the overwhelming pressure of the Federal budget deficit. It has remained the states' responsibility to assure that access to the "national system" is available to all citizens from communities of all sizes.

As states have come to recognize the expanding nature of this important transportation role, there is a need for a more complete picture of the nature and scope of state involvement. Some of the questions concerning state aviation revenue resources most frequently asked of the staff of the NASAO Center for Aviation Research and Education (NASAO/CARE) deal with "how much" and from "what sources." To address these questions in a comprehensive manner, the NASAO/CARE undertook to research and compile state financial summary data. Our intent is to continue monitoring this subject matter and to issue, as warranted, revisions or updates to this document.

These data were collected during the summer of 1988. They reflect the state's most recently completed fiscal year and thus in most instances the agency's budget and revenues for the 1987-88 time frame.

The report has been divided into two separate data presentation sections. The initial ten pages comprise a national summary section. Included are fifty state summaries of aviation fuel tax rates, personal property taxation of aircraft, other licensing or registration functions conducted by the states and the presence or absence of a state channelling function. These pages have been prepared to provide a national overview.

The balance of the report contains expanded state-by-state presentations, which is divided into two distinct parts. The first section of each state's listing contains information on the total non-federal revenue available for state agency expenditures and breaks this dollar value down by its source (state general funds versus dedicated aviation or transportation development funds). While a comparison of the range and magnitude of the revenue available is interesting, this is not the intended usage. Rather, we have included these data to examine the options used to funnel dollars to an aviation program. These data provide insight into the policy framework of the state. For example, does the state consider aviation activities as based strictly on user funding or are general fund revenues available singularly or as a supplement to user generated funds?

The second section of each state's summary page details the structure of state taxation of aviation activities. Every effort has been made to accurately reflect the magnitude and deposition of aviation generated tax revenues. Once again, there has been no attempt to establish or suggest a norm for all states. The taxation structure information is merely provided as a reference tool for future budget planning.

9/13/88

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This special report is a product of the NASAO Center for Aviation Research and Education, a non-profit foundation based in Washington, DC and established in 1986 to support and implement the policies and plans of the National Association of State Aviation Officials.

STATE AVIATION FUEL TAXES: Aviation Gas

Alabama	3.6 cents/gallon on gas for GA and commercial use
Alaska	4 cents/gallon on gas for GA and commercial use
Arizona	5 cents/gallon on gas for GA and commercial use
Arkansas	4% sales tax on gas for GA and commercial use
California	9 cents/gallon on gas for GA use with refund
Colorado	None
Connecticut	2.0% sales tax on gas for GA and commercial use plus 6 cents/gallon on gas for GA use is applied at state-owned airports
Delaware	16 cents/gallon on gas for GA use with refund
Florida	5.7 cents/gallon on gas for GA and commercial use
Georgia	1 cent/gallon plus 3% sales tax on gas for GA use; 3% sales tax on gas for commercial use
Hawaii	1 cent/gallon on gas for GA and commercial use
Idaho	3.5 cents/gallon on gas for GA and commercial use
Illinois	6.25% sales tax on gas for GA and commercial use
Indiana	5% sales tax on gas for GA use
Iowa	8 cents/gallon on gas for GA and commercial use
Kansas	4% sales tax on gas for GA and commercial use
Kentucky	15 cents/gallon on gas for GA use with refund
Louisiana	1% sales tax on gas for GA and commercial use
Maine	14 cents/gallon on gas for GA and commercial use
Maryland	5 cents/gallon on gas for GA use
Massachusetts	None
Michigan	3 cents/gallon plus 4% sales tax on gas for GA and commercial use; 1.5 cents/gallon refund to carriers with scheduled service
Minnesota	Sliding tax rate from 5 cents/gallon to 1/2 cent/gallon on gas for GA and commercial use based upon quantity purchased annually
Mississippi	6.4 cents/gallon on gas for GA and commercial use
Missouri	11 cents/gallon on gas for GA and commercial use with refund

STATE AVIATION FUEL TAXES: Aviation Gas

Montana	1 cent/gallon on gas for GA and commercial use
Nebraska	5 cents/gallon on gas for GA and commercial use
Nevada	13 cents/gallon on gas for GA and commercial use with refund
New Hampshire	4 cents/gallon on gas for GA and commercial use
New Jersey	10 cents/gallon on gas for GA use with refund
New Mexico	13 cents/gallon on gas for GA use with refund
New York	8 cents/gallon state excise tax on gas for GA and commercial use with refund plus 4% sales tax on gas for GA use
North Carolina	3% sales and use tax on gas for GA and commercial use
North Dakota	8 cents/gallon on gas for GA and commercial use with refund
Ohio	5% sales tax on gas for GA use
Oklahoma	None
Oregon	3 cents/gallon on gas for GA and commercial use
Pennsylvania	3.3 cents/gallon on gas for GA and commercial use
Rhode Island	15 cents/gallon on gas for GA and commercial use with refund
South Carolina	5% sales tax on gas for GA use
South Dakota	6 cents/gallon on gas for GA and commercial use
Tennessee	4.5% sales tax on gas for GA and commercial use
Texas	None
Utah	4 cents/gallon on gas for GA and commercial use
Vermont	13 cents/gallon on gas for GA use
Virginia	5 cents/gallon on gas for GA and commercial use up to 100K gals; .05 cents/gallon for aviation consumers using more than 100K gals annually
Washington	Greater of 3% or 5 cents/gallon plus 6.5% sales tax on gas for GA use
West Virginia	4.85% sales tax on gas for GA and commercial use
Wisconsin	6 cents/gallon on gas for GA use
Wyoming	4 cents/gallon on gas for GA and commercial use

STATE AVIATION FUEL TAXES: Jet Fuel

Alabama	1.2 cents/gallon on fuel for GA and commercial use
Alaska	2.5 cents/gallon on fuel for GA and commercial use
Arizona	5% sales tax on fuel for GA and commercial use
Arkansas	4% sales tax on fuel for GA and commercial use
California	2 cents/gallon plus 6% sales tax on fuel for GA use; 6% sales tax on fuel for commercial use
Colorado	3% sales tax on fuel for GA use
Connecticut	2% sales tax on fuel for GA and commercial use plus 6 cents/gallon on fuel for GA use is applied at state-owned airports
Delaware	None
Florida	5.7 cents/gallon on fuel for GA and commercial use; air carrier option to pay 8% sales tax but not less than 4.4 cents/gallon prorated
Georgia	3% sales tax on fuel for GA and commercial use
Hawaii	1 cent/gallon on fuel for GA and commercial use
Idaho	3.5 cents/gallon on fuel for GA and commercial use
Illinois	6.25% sales tax on fuel for GA and commercial use
Indiana	8/10 of 1 cent oil inspection fee
Iowa	3 cents/gallon on fuel for GA and commercial use
Kansas	4% sales tax on fuel for GA and commercial use
Kentucky	5% sales tax on fuel for GA and commercial use
Louisiana	4% sales tax on fuel for GA and commercial use
Maine	5% sales tax on fuel for GA and commercial use
Maryland	5 cents/gallon on fuel for GA use
Massachusetts	None (local option)
Michigan	3 cents/gallon plus 4% sales tax on fuel for GA and commercial use; 1.5 cents/gallon refund to carriers with scheduled service
Minnesota	Sliding tax rate from 5 cents/gallon to 1/2 cent/gallon on fuel for GA and commercial use based upon quantity purchased annually
Mississippi	5.25 cents/gallon on fuel for GA and commercial use
Missouri	4.225% sales tax on fuel for GA and commercial use

STATE AVIATION FUEL TAXES: **Jet Fuel**

Montana	1 cent/gallon on fuel for GA and commercial use
Nebraska	3 cent/gallon on fuel for GA and commercial use
Nevada	1 cent/gallon on fuel for GA and commercial use
New Hampshire	None
New Jersey	2 cent/gallon on fuel for GA use
New Mexico	2.15% of gross tax receipts on fuel for GA and commercial use
New York	10 cents/gallon plus 4% sales tax on fuel for GA use
North Carolina	3% sales and use tax on fuel for GA and commercial use
North Dakota	8 cent/gallon on fuel for GA and commercial use with refund
Ohio	5% sales tax on fuel for GA use
Oklahoma	None
Oregon	1/2 cent/gallon on fuel for GA and commercial use
Pennsylvania	1.8 cent/gallon on fuel for GA and commercial use
Rhode Island	15 cent/gallon on fuel for GA and commercial use with refund
South Carolina	5% sales tax on fuel for GA use
South Dakota	4 cent/gallon on fuel for GA and commercial use
Tennessee	4.5% sales tax on fuel for GA and commercial use
Texas	None
Utah	4 cent/gallon on fuel for GA and commercial use
Vermont	4% sales tax on fuel for GA and commercial use
Virginia	5 cents/gallon on fuel for GA and commercial use up to 100K gals; .05 cents/gallon for aviation consumers using more than 100K gals annually
Washington	Greater of 3% or 5 cent/gallon plus 6.5% sales tax on fuel for GA use
West Virginia	4.85% sales tax on fuel for GA and commercial use
Wisconsin	6 cent/gallon on fuel for GA
Wyoming	4 cent/gallon on fuel for GA and commercial use

PERSONAL PROPERTY TAXATION OF AIRCRAFT

Alabama	Local entities may collect personal property tax on aircraft
Alaska	Local entities may collect personal property tax on aircraft
Arizona	Registration in lieu of personal property tax; local entities may collect personal property tax on aircraft in storage
Arkansas	State may collect personal property tax on aircraft
California	Local entities may collect personal property tax on aircraft
Colorado	Registration in lieu of personal property tax
Connecticut	Local entities may collect personal property tax on aircraft
Delaware	Not reported
Florida	None
Georgia	Not reported
Hawaii	None
Idaho	Counties collect personal property tax on aircraft which fail to register
Illinois	None
Indiana	Excise tax in lieu of personal property tax
Iowa	None
Kansas	Local entities may collect personal property tax on aircraft
Kentucky	State & local entities collect personal property tax on aircraft
Louisiana	None
Maine	Local entities may collect personal property tax on aircraft
Maryland	None
Massachusetts	Registration in lieu of other taxes
Michigan	None
Minnesota	None
Mississippi	Registration in lieu of personal property tax
Missouri	Local entities may collect personal property tax on aircraft

PERSONAL PROPERTY TAXATION OF AIRCRAFT

Montana	Registration in lieu of personal property tax
Nebraska	Local entities may collect personal property tax on aircraft
Nevada	Local entities may collect personal property tax on aircraft
New Hampshire	Aircraft operating fee collected in lieu of personal property tax
New Jersey	None
New Mexico	Registration in lieu of personal property tax
New York	None
North Carolina	Local entities may collect personal property tax on aircraft
North Dakota	None
Ohio	None
Oklahoma	Registration in lieu of personal property tax
Oregon	Ad valorem tax on airline aircraft (goes to county general fund)
Pennsylvania	None
Rhode Island	None
South Carolina	Local entities may collect personal property tax on aircraft
South Dakota	None
Tennessee	Local entities may collect personal property tax on aircraft
Texas	Local entities may collect personal property tax on aircraft
Utah	Counties may collect personal property tax on aircraft
Vermont	None
Virginia	Local entities may collect personal property tax on aircraft
Washington	State and local may collect personal property tax if unregistered
West Virginia	State and local entities collect personal property tax on aircraft
Wisconsin	Personal property tax imposed on airlines operating within state
Wyoming	State and local entities may collect personal property tax on aircraft

PILOT OR AIRCRAFT REGISTRATION

	Pilot Registration	Aircraft Registration
Alabama	No	No
Alaska	No	No
Arizona	No	Yes
Arkansas	No	No
California	No	No
Colorado	No	Yes
Connecticut	No	Yes
Delaware	No	No
Florida	No	No
Georgia	No	No
Hawaii	No	Yes
Idaho	Yes	Yes
Illinois	Yes	Yes
Indiana	No	Yes
Iowa	No	Yes
Kansas	No	No
Kentucky	No	No
Louisiana	No	No
Maine	No	Yes
Maryland	No	No
Massachusetts	Yes-(not enforced)	Yes
Michigan	No	Yes
Minnesota	No	Yes
Mississippi	No	Yes
Missouri	No	No

PILOT OR AIRCRAFT REGISTRATION

	Pilot Registration	Aircraft Registration
Montana	Yes	Yes
Nebraska	No	No
Nevada	No	No
New Hampshire	Yes	Yes
New Jersey	No	No
New Mexico	No	Yes
New York	No	No
North Carolina	No	No
North Dakota	Yes	Yes
Ohio	No	Yes
Oklahoma	No	Yes
Oregon	Yes	Yes
Pennsylvania	No	No
Rhode Island	No	Yes
South Carolina	No	Yes
South Dakota	Yes	Yes
Tennessee	No	No
Texas	No	No
Utah	No	Yes
Vermont	No	No
Virginia	No	Yes
Washington	Yes	Yes
West Virginia	No	No
Wisconsin	No	Yes
Wyoming	No	No

STATE CHANNELLING ACT

QUESTION #1: "Is your Department/Agency *required, permitted or prohibited* to act as an agency or a sponsor in a FEDERAL airport project?"

QUESTION #2: If the answer to question 1 is permitted, does your state act as a sponsor in FEDERAL airport projects?

	QUESTION #1	QUESTION #2
Alabama	Permitted	No
Alaska	Permitted	Yes
Arizona	Permitted	Yes
Arkansas	Prohibited	Not applicable
California	Permitted	No
Colorado	Prohibited	Not applicable
Connecticut	Permitted	Yes
Delaware	Permitted	Yes
Florida	Permitted	No
Georgia	Permitted	No
Hawaii	Required	Not applicable
Idaho	Permitted	No
Illinois	Required	Not applicable
Indiana	Required	No
Iowa	Permitted	Yes
Kansas	Prohibited	Not applicable
Kentucky	Permitted	Yes
Louisiana	Permitted	Yes
Maine	Permitted	No
Maryland	Required	Not applicable
Massachusetts	Permitted	Yes
Michigan	Required	Not applicable
Minnesota	Required	Not applicable
Mississippi	Permitted	Yes
Missouri	Prohibited	Not applicable

STATE CHANNELLING ACT

QUESTION #1: "Is your Department/Agency *required, permitted or prohibited* to act as an agency or a sponsor in a FEDERAL airport project?"

QUESTION #2: If the answer to question 1 is permitted, does your state act as a sponsor in FEDERAL airport projects?

	QUESTION #1	QUESTION #2
Montana	Permitted	Yes
Nebraska	Required	Not applicable
Nevada	Permitted	Yes
New Hampshire	Required	Not applicable
New Jersey	Permitted	No
New Mexico	Prohibited	Not applicable
New York	Permitted	Yes
North Carolina	Permitted	Not to date
North Dakota	Permitted	Yes
Ohio	Permitted	No
Oklahoma	Permitted	Yes
Oregon	Permitted	Yes (upon request)
Pennsylvania	Permitted	No
Rhode Island	Permitted	Yes
South Carolina	Permitted	No
South Dakota	Required	Not applicable
Tennessee	Required	Not applicable
Texas	Not applicable	Not applicable
Utah	Required	Not applicable
Vermont	Required	Not applicable
Virginia	Permitted	No
Washington	Permitted	Yes
West Virginia	Permitted	Yes
Wisconsin	Required	Not applicable
Wyoming	Required	Not applicable

9/13/88

ALABAMA

DEPARTMENT OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 09/30/88

FUNDING SOURCES

State General Fund............................	
State Aviation Fund...........................	$649,280
State Highway Fund..........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$649,280**

* * *

Aviation generated tax revenue for the fiscal year ending 09/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 3.6 cents per gallon tax on avgas for GA and commercial use; 100% of the revenue is dedicated to aviation
- Jet Fuel: 1.2 cents per gallon tax on jet fuel for GA and commercial use; 100% of the revenue is dedicated to aviation
- Motor Vehicle Fuel (mogas): NONE
- Annual Fuel Tax Revenue: unknown

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $18,531; 100% dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: NONE

9/13/88

ALASKA

DEPARTMENT OF TRANSPORTATION AND PUBLIC FACILITIES

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	$15,424,300
State Aviation Fund	$55,816,500*
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING	**$71,240,800**

*This funding source represents the "International Airport Revenue Fund" (IARF) which is established through the sale of revenue bonds. These funds are dedicated for use solely at the Anchorage and Fairbanks International Airports.

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 4 cents per gallon tax on avgas for GA and commercial use; revenue not dedicated to aviation

- Jet Fuel: 2.5 cents per gallon tax on jet fuel for GA and commercial use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): 8 cents per gallon tax on mogas for all users; revenue not dedicated to aviation

- Annual Fuel Tax Revenue: $6,196,869

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation:
- Pilot Registration: NONE
- Aircraft Registration: NONE

ARIZONA

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund............................	
State Aviation Fund............................	$5,164,000
State Highway Fund............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$5,164,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5 cents per gallon tax on avgas used by both GA and commercial aircraft; 100% dedicated to aviation

- Jet Fuel: 5% sales tax on jet fuel used by both GA and commercial aircraft; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): a 5 cents per gallon tax on mogas used by both GA and commercial aircraft ; 100% dedicated to aviation

- Annual Fuel Tax Revenue: $282,000 (avgas & mogas only)

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $27,500; 100% dedicated to aviation
- Aircraft Tax In-Lieu of a Personal Property Tax: $1,163,000
- Investment Interest on Aviation Fund: $360,500
- Flight property tax: $3,331,000; 100% dedicated to aviation

9/13/88

ARKANSAS

DEPARTMENT OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund............................	
State Aviation Fund...........................	$2,500,000
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$2,500,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 4% sales tax on avgas for GA and commercial use; 100% of revenue is dedicated to aviation

- Jet Fuel: same as avgas

- Motor Vehicle Fuel (mogas): 4% sales tax on mogas

- Annual Fuel Tax Revenue: $1,700,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: 4% sales tax

CALIFORNIA

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund..............................	
State Aviation Fund............................	$5,126,327
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$5,126,327**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 9 cents per gallon on avgas for GA; up to 5 cents per gallon may be refunded (9 cents for ag. operators), application for refund invokes a 6% sales tax; unrefunded tax revenue dedicated to aviation, sales tax revenue not dedicated to aviation

- Jet Fuel: 2 cents per gallon plus 6% sales tax on jet fuel for GA use; 6% sales tax on jet fuel for commercial use; fuel flow tax revenue dedicated to aviation, sales tax revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): 9 cents per gallon plus 6% sales tax on gas for GA use; refund of 5 cents per gallon on application and 4 cents per gallon goes to aviation; unrefunded revenues go to highway fund

- Annual Fuel Tax Revenue: $4,709,723 (dedicated to aviation fund)

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sale of Publications: $15,007; 100% dedicated to aviation
- Sales Tax on Aircraft and Parts. $9 Million+; not dedicated to aviation
- Surplus Money Investment Fund Interest: $4,101,597; 100% dedicated to aviation

9/13/88

COLORADO

AVIATION PLANNING STAFF

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund..............................	$7,500
State Aviation Fund............................	
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$7,500**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): NONE

- Jet Fuel: 3% sales tax on jet fuel for GA use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): NONE

- Annual Fuel Tax Revenue: unknown

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: done at the county level; revenue to local airport fund
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

CONNECTICUT

BUREAU OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES	
State General Fund	
State Aviation Fund	
State Highway Fund	
State Transportation Fund	$2,531,251
Bradley Enterprise Fund	$25,363,000
TOTAL AVAILABLE FUNDING	**$27,894,251**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION ~~FUEL~~ TAXES

- Aviation Gas (avgas): 2% sales tax on avgas for GA and commercial use plus 6 cents/gallon tax on avgas for GA use is applied at state-owned airports; revenue not dedicated to aviation

- Jet Fuel: 2% sales tax on fuel for GA and commercial use plus 6 cents/gallon tax on fuel for GA use is applied at state-owned airports; $200,000 dedicated to aviation

- Motor Vehicle Fuel (mogas): 7 1/2% sales tax rate; revenue not dedicated to aviation

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: $522.00; not dedicated to aviation
- State-owned Airport Operation: $25,363,000
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft & Parts: 7 1/2% sales tax; not dedicated to aviation
- Bond: $2,300,000

DELAWARE

AERONAUTICS ADMINISTRATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/89

FUNDING SOURCES

State General Fund............................	$25,000
State Aviation Fund...........................	
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$25,000**

Aviation generated tax revenue for the fiscal year ending 06/30/89

AVIATION FUEL TAXES

- Aviation Gas (avgas): 16 cents per gallon highway use tax is fully refundable within one year

- Jet Fuel: NONE

- Motor Vehicle Fuel (mogas): same as avgas

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES
- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

FLORIDA

BUREAU OF AVIATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/89

FUNDING SOURCES

State General Fund............................	
State Aviation Fund........................ ..	
State Highway Fund..........................	
State Transportation Fund....................	$34,950,000
TOTAL AVAILABLE FUNDING...	**$34,950,000**

Aviation generated tax revenue for the fiscal year ending 06/30/89

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5.7 cents per gallon on avgas for GA and commercial use

- Jet Fuel: 5.7 cents per gallon on jet fuel for GA and commercial use; with the option by commercial users to pay 8% sales tax but not less than 4.4 cents per gallon subject to proration based on route mileage and system-wide purchases taxable in Florida

- Motor Vehicle Fuel (mogas): highway use tax only

- Annual Fuel Tax Revenue: $36,400,000 (net), 40,900,000 (gross)

OTHER REVENUE SOURCES

- Airport Licensing: $25,000; not dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sale of Publications: $5,000; not dedicated to aviation

GEORGIA

BUREAU OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	$2,983,611
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$2,983,611**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 1 cent per gallon plus 3% sales tax on avgas for GA use; 3% sales tax on avgas for commercial use; revenue not dedicated to aviation

- Jet Fuel: 3% sales tax on jet fuel for GA and commercial use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): 7.5 cents per gallon plus 3% sales tax on mogas for all users

- Annual Fuel Tax Revenue: unknown

OTHER REVENUE SOURCES

- Airport Licensing: $590; not dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

9/13/88

HAWAII

AIRPORTS DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	
State Aviation Fund	$143,189,000
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING	**$143,189,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 1 cent per gallon tax on avgas for GA and commercial use
- Jet Fuel: 1 cent per gallon tax on jet fuel for GA and commercial use
- Motor Vehicle Fuel (mogas): none
- Annual Fuel Tax Revenue: $6,286,293

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $111,001,561
- Pilot Registration: NONE
- Aircraft Registration: minimal amount

IDAHO

BUREAU OF AERONAUTICS AND PUBLIC TRANSPORTATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund..............................	
State Aviation Fund..............................	$812,715
State Highway Fund..............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$812,715**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 3.5 cents per gallon on avgas for GA and commercial use; 100% dedicated to aviation

- Jet Fuel: 3.5 cents per gallon on jet fuel for GA and commercial use; 100% dedicated to aviation

- Motor Vehicle Fuel (mogas): 14.5 cents per gallon; refund of 11 cents available with remaining 3.5 cents per gallon dedicated to aviation

- Annual Fuel Tax Revenue: $680,595

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: $1,557.00; 100% dedicated to aviation
- Aircraft Registration: $55,222.77; 100% dedicated to aviation
- Miscellaneous: $36,044.68; 100% dedicated to aviation
- Sale of Airport Maintenance Materials: $39,295; 100% dedicated to aviation

ILLINOIS

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	$254,400
State Aviation Fund	$150,400
State Highway Fund	$5,878,400
State Air Transportation Fund	$900,000
TOTAL AVAILABLE FUNDING...	**$7,182,800**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES-6.25 % state sales tax applies to all aviation fuel sales; revenue not dedicated to aviation

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES
- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: $85,045; 100% dedicated to aviation
- Aircraft Registration: $57,630; 100% dedicated to aviation
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation
- Bonds: $4,500,000

9/13/88

INDIANA

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund............................	$1,504,300
State Aviation Fund............................	
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$1,504,300**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5% state sales tax on avgas for GA use (all state sales are turned in as a lump sum)
- Jet Fuel: 8/10 of 1 cent oil inspection fee
- Motor Vehicle Fuel (mogas): same as avgas
- Annual Fuel Tax Revenue: NONE

OTHER REVENUE SOURCES:

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $87,787

IOWA

AIR AND TRANSIT DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund.............................	
State Aviation Fund............................	$1,691,503
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$1,691,503**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 8 cents per gallon on avgas for GA and commercial use; 100% of revenue dedicated to aviation

- Jet Fuel: 3 cents per gallon tax on jet fuel for GA and commercial use

- Motor Vehicle Fuel (mogas): 16 cents per gallon on mogas; all refundable less 4% sales tax; unrefunded portion not dedicated to aviation

- Annual Fuel Tax Revenue: $300,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $1,391,503; 100% dedicated to aviation
- Sales-Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

KANSAS

AVIATION DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES	
State General Fund	
State Aviation Fund	
State Highway Fund	
State Transportation Fund	$244,299
TOTAL AVAILABLE FUNDING...	**$244,299**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES - 4% state sales tax applies to all aviation fuel sales; revenue not dedicated to aviation

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES
- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

9/13/88

KENTUCKY

OFFICE OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund............................	$1,486,000
State Aviation Fund...........................	
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$1,486,000**

Aviation generated tax revenue for the fiscal year ending 06/30/87

AVIATION FUEL TAXES

- Aviation Gas (avgas): 15 cents per gallon tax on avgas for GA use; 95% refundable then subject to 5% sales tax which reverts to Road Fund; revenue not dedicated to aviation

- Jet Fuel: 5% sales tax on jet fuel for GA and commercial use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): same as avgas, however, no refund; tax applied to Road Fund

- Annual Fuel Tax Revenue: $220,000 (estimated avgas revenue)

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: revenues unknown; not dedicated to aviation
- Pilot Registration: NONE, however permitted by statute
- Aircraft Registration: NONE, however permitted by statute
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

LOUISIANA

OFFICE OF AVIATION AND PUBLIC TRANSPORTATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund............................	
State Aviation Fund...........................	
State Highway Fund..........................	
State Transportation Fund...................	
TOTAL AVAILABLE FUNDING...	**$0.00**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 1% sales tax on avgas for GA and commercial use; revenue not dedicated to aviation

- Jet Fuel: 4% sales tax on fuel for GA and commercial use

- Motor Vehicle Fuel (mogas): 16 cents per gallon plus 1% sales tax; 16 cents refundable if registered with state

- Annual Fuel Tax Revenue: unknown.

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $33,000; dedicated to that airport
- Pilot Registration: NONE
- Aircraft Registration: NONE

MAINE

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	$1,000,000 Biannual Bond
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$1,000,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 14 cents per gallon on avgas for GA and commercial use; revenue not dedicated to aviation

- Jet Fuel: 5% sales tax on jet fuel for GA and commercial use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): same as avgas

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: $3,685; not dedicated to aviation
- State-owned Airport Operation: $100,000; 100% dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: $100,000; not dedicated to aviation
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

MARYLAND

STATE AVIATION ADMINISTRATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund............................	
State Aviation Fund............................	
State Highway Fund..........................	
State Consolidated Transportation Fund...	$67,161,120
TOTAL AVAILABLE FUNDING...	**$67,161,120**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5 cents per gallon on avgas for GA use; revenue credited to consolidated transportation trust fund

- Jet Fuel: same as avgas

- Motor Vehicle Fuel (mogas): 18.5 cents per gallon; revenue credited to consolidated transportation fund

- Annual Fuel Tax Revenue: $570,468

OTHER REVENUE SOURCES

- Airport Licensing: $365; not dedicated to aviation
- State-owned Airport Operation: $42,113,936
- Pilot Registration: NONE
- Aircraft Registration: NONE

9/13/88

MASSACHUSETTS
AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	$489,005
State Aviation Fund	$52,895
State Highway Fund	
State Transportation Fund	$2,186,770
TOTAL AVAILABLE FUNDING...	**$2,728,670**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): NONE
- Jet Fuel: NONE; local option to tax jet fuel; 5 cents per gallon or 5% whichever is greater
- Motor Vehicle Fuel (mogas): 11 cents per gallon highway users tax is fully refundable
- Annual Fuel Tax Revenue: NONE

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $131 Million (Logan & Hanscom Airports)
- Pilot Registration: NONE
- Aircraft Registration: $163,992; not dedicated to aviation
- Bonds: $2,007,412
- Sales Tax on Aircraft: $594,517; not dedicated to aviation
- Sales Tax on Parts: revenue unknown; not dedicated to aviation

9/13/88

MICHIGAN

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 09/30/88

FUNDING SOURCES

State General Fund	
State Aviation Fund	$7,024,689
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$7,024,689**

Aviation generated tax revenue for the fiscal year ending 09/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 4% sales tax plus 3 cents per gallon on avgas for GA and commercial use; 1.5 cents per gallon refund for scheduled commercial use; sales tax to general fund, fuel flow revenue; 100% dedicated to aviation

- Jet Fuel: same as avgas

- Motor Vehicle Fuel (mogas): not reported

- Annual Fuel Tax Revenue: $5,219,748

OTHER REVENUE SOURCES

- Airport Licensing: $13,817; 100% dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $74,160; 100% dedicated to aviation
- Sale of Publications: $3,393; 100% dedicated to aviation
- Sales Tax on Parts: $115; 100% dedicated to aviation
- Interest Income: $475,600; 100% dedicated to aviation
- Transport of State Officials: $793,933
- Other Miscellaneous Revenues: $59,531; 100% dedicated to aviation
- Runway Crack Sealing Program: $195,857
- Runway Marking Program: $188,535

MINNESOTA

AERONAUTICS OFFICE

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES	
State General Fund............................	
State Aviation Fund............................	$12,400,000
State Highway Fund............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$12,400,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES - all aviation fuel taxed on a sliding scale based upon annual gallons used; all revenues dedicated to aviation

0 - 49,999 gals:	5 cents/gallon
50,000 - 149,999 gals:	2 cents/gallon
150,000 - 199,999 gals	1 cent/gallon
> 200,000 gals	1/2 cent/gallon

- Annual Fuel Tax Revenue: $2,600,000; 100% dedicated to aviation

OTHER REVENUE SOURCES

- Airport Licensing: $4,000; not dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $1,700,000; 100% dedicated to aviation
- Interest Income: $700,000
- Tax on Airline Flight Property: $7,500,000; 100% dedicated to aviation

MISSISSIPPI

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund.....	$19,987
State Aviation Fund...........................	$147,554
State Highway Fund..........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$167,541**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 6.4 cents per gallon an avgas for GA and commercial use; 1 cent per gallon dedicated to aviation
- Jet Fuel: 5.25 cents per gallon on fuel for GA and commercial use; 1/2 cent per gallon dedicated to aviation
- Motor Vehicle Fuel (mogas): same as avgas
- Annual Fuel Tax Revenue: $124,100 (dedicated to aviation)

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $200,000; not dedicated to aviation

MISSOURI

DEPARTMENT OF HIGHWAYS AND TRANSPORTATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	$552,382
State Aviation Fund	$125,600
State Highway Fund	
State Transportation Fund	
Bond Issue	$1,153,509
TOTAL AVAILABLE FUNDING...	**$1,831,491**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 11 cents per gallon on avgas for GA and commercial use; this amount is fully refundable; the unrefunded amount is deposited in the aviation fund
- Jet Fuel: 4.225% sales tax on jet fuel for GA and commercial use
- Motor Vehicle Fuel (mogas): 11 cents per gallon on mogas for GA use
- Annual Fuel Tax Revenue: $125,600 (unrefunded avgas tax)

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation
- Bonds: $1,153,509

9/13/88

MONTANA

AERONAUTICS DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund............................	
State Aviation Fund............................	$432,698
State Highway Fund............................	$34,044***
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$466,742**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 1 cent per gallon on avgas for GA and commercial use; 100% dedicated to aviation

- Jet Fuel: same as avgas

*** • Motor Vehicle Fuel (mogas): 1/25 of 1% of highway users tax revenue goes to aviation fund to reflect mogas use by GA

- Annual Fuel Tax Revenue: $331,296

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $2,398; 100% dedicated to aviation
- Pilot Registration: $4,750; 100% dedicated to aviation
- Aircraft Registration: $28,876; 100% dedicated to aviation
- Sale of Publications: $8,836; 100% dedicated to aviation
- Resale Program and Miscellaneous: $28,004
- Interest Earnings: $12,232

9/13/88

NEBRASKA

DEPARTMENT OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund............................	
State Aviation Fund............................	$1,772,796
State Highway Fund............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$1,772,796**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5 cents per gallon tax on avgas for GA and commercial use; flight schools can apply for a full refund

- Jet Fuel: 3 cents per gallon tax on jet fuel for GA and commercial use

- Motor Vehicle Fuel (mogas): same as avgas

- Annual Fuel Tax Revenue: $1,381,359

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $473,345; 100% dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: NONE

NEVADA

DEPARTMENT OF TRANSPORTATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES	
State General Fund	
State Aviation Fund	
State Highway Fund	
State Transportation Fund	$5,000
TOTAL AVAILABLE FUNDING...	**$5,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 13 cents per gallon tax on avgas for GA and commercial use; refunded if pilot purchases 200 gallons or more within 6 months subject to slight administrative charge; revenue not dedicated to aviation

- Jet Fuel: 1 cent per gallon on jet fuel for GA and commercial use; revenue not dedicated to aviation (earmarked for economic development)

- Motor Vehicle Fuel (mogas): NONE

- Annual Fuel Tax Revenue: $2,500,000 estimated

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

NEW HAMPSHIRE

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES	
State General Fund	$793,846
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$793,846**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 4 cents per gallon on avgas for GA and commercial use; revenue not dedicated to aviation
- Jet Fuel: NONE
- Motor Vehicle Fuel (mogas): 14 cents per gallon with a 10 cent per gallon refund for aviation use
- Annual Fuel Tax Revenue: $63,341

OTHER REVENUE SOURCES

- Airport Licensing: $3,270; not dedicated to aviation
- State-owned Airport Operation: $15,442; not dedicated to aviation
- Pilot Registration: $8,598; not dedicated to aviation
- Aircraft Registration: $51,150; not dedicated to aviation
- Aircraft Operating Fee (in lieu of personal property tax): $368,660 (1/4 returned to airport where aircraft is based); dedicated to aviation
- Hangar Rental Income-Sinking Fund to Repay Bonds: $27,775

NEW JERSEY
DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund.............................	$125,000
State Aviation Fund............................	$1,300,000
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$1,425,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 10 cents per gallon tax on avgas for GA use; 8 cents refundable; 100% dedicated to aviation
- Jet Fuel: 2 cents per gallon tax on jet fuel for GA use; 100% dedicated to aviation
- Motor Vehicle Fuel (mogas): not refunded
- Annual Fuel Tax Revenue: $845,000

OTHER REVENUE SOURCES

- Airport Licensing: $11,535; 100% dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

NEW MEXICO

AVIATION DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund..............................	
State Aviation Fund..............................	$800,059
State Highway Fund..............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$800,059**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 13 cents per gallon tax on avgas for GA use; a portion is refundable upon application; 100% dedicated to aviation

- Jet Fuel: 2.15% of gross tax receipts on jet fuel for GA and commercial use; 100% dedicated to aviation

- Motor Vehicle Fuel (mogas): NONE

- Annual Fuel Tax Revenue: $730,059 estimated

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $70,000 estimated; 100% dedicated to aviation

NEW YORK

AVIATION DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 03/31/89

FUNDING SOURCES

State General Fund	$5,800,000
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$5,800,000**

Aviation generated tax revenue for the fiscal year ending 03/31/89

AVIATION FUEL TAXES

- Aviation Gas (avgas): 8 cents per gallon state excise tax is applicable to both GA and commercial users, however, the tax is refundable; commercial users are exempt from the 4% state sales tax; GA users must pay the sales tax; revenue is not dedicated to aviation

- Jet Fuel: commercial users are exempt from the 10 cent per gallon state excise tax and the 4% state sales tax; GA users must pay the 10 cent per gallon excise tax, however, it is refundable, GA users must pay sales tax; revenue is not dedicated to aviation

- Motor Vehicle Fuel (mogas): 8 cents per gallon state excise tax is applicable to both GA and commercial users, however, the tax is refundable

- Annual Fuel Tax Revenue: unknown

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation:
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Bonds: $8,795,000 (in state fiscal year '88)
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

NORTH CAROLINA

DIVISION OF AVIATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	$5,161,571
State Aviation Fund	
State Highway Fund	$773,589
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$5,935,160**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 3% sales and use tax on avgas for GA and commercial use

- Jet Fuel: same as avgas

- Motor Vehicle Fuel (mogas): not reported

- Annual Fuel Tax Revenue: $7,000,000 estimated

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

NORTH DAKOTA

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	$460,000
State Aviation Fund	$625,000
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$1,085,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES - 8 cents per gallon tax on all aviation fuel; all but 4% of purchase price is refundable; 100% dedicated to aviation

- Annual Fuel Tax Revenue: $625,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: $5,000; not dedicated to aviation
- Aircraft Registration: $64,000; 25% to general fund & 75% to counties for distribution to public airports
- Sale of Publications: $300; not dedicated to aviation
- Sales Tax on Aircraft and Parts: $209,000; not dedicated to aviation
- Miscellaneous Revenues: $6,750; 50% dedicated to aviation

OHIO

BUREAU OF AVIATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund............................	$1,588,269
State Aviation Fund............................	
State Highway Fund............................	$313,728
State Transportation Fund....................	$1,408,994
TOTAL AVAILABLE FUNDING...	**$3,310,991**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5% sales tax on avgas for GA; not dedicated to aviation

- Jet Fuel: same as avgas

- Motor Vehicle Fuel (mogas): 14.7 cents per gallon tax on mogas is fully refundable less 5 to 7% sales tax (based on county sales tax rate); not dedicated to aviation

- Annual Fuel Tax Revenue:

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $104,000; not dedicated to aviation
- Sales Tax on Aircraft and Parts: $2,200,000; not dedicated to aviation

OKLAHOMA

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES	
State General Fund	
State Aviation Fund	$536,000
State Highway Fund	$800,000
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$1,336,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES - .08 of 1 cent tax on auto motor fuel goes to dedicated aviation fund (not to exceed $36,000)

- Annual Fuel Tax Revenue: $36,000

OTHER REVENUE SOURCES
- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $500,000; 100% dedicated to aviation

OREGON

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	
State Aviation Fund	$938,924
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$938,924**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 3 cents per gallon tax on avgas for GA and commercial use; 100% dedicated to aviation
- Jet Fuel: 1/2 cent per gallon tax on jet fuel for GA and commercial use; 100% dedicated to aviation
- Motor Vehicle Fuel (mogas): 12 cents per gallon tax on mogas; 9 cents refundable and 3 cents dedicated to aviation fund
- Annual Fuel Tax Revenue: $624,248

OTHER REVENUE SOURCES

- Airport Licensing: $645; 100% dedicated to aviation
- State-owned Airport Operation: $48,083; 100% dedicated to aviation
- Pilot Registration: $41,812; 100% dedicated to aviation
- Aircraft Registration: $189,611; 100% dedicated to aviation
- Miscellaneous Revenue: $34,525; 100% dedicated to aviation

PENNSYLVANIA

BUREAU OF AVIATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	
State Aviation Fund	$11,824,000
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING	**$11,824,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 3.3 cents per gallon tax on avgas for GA and commercial use; 100% dedicated to aviation
- Jet Fuel: 1.8 cents per gallon on jet fuel for GA and commercial use; 100% dedicated to aviation
- Motor Vehicle Fuel (mogas): 17 cents per gallon on mogas; revenue not dedicated to aviation
- Annual Fuel Tax Revenue: $6,537,600

OTHER REVENUE SOURCES

- Airport Licensing: $4,000; 100% dedicated to aviation
- State-owned Airport Operation: $4,992,200; 100% dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Transportation Services: $290,300

RHODE ISLAND

DIVISION OF AIRPORTS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES	
State General Fund	$5,881,971
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$5,881,971**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES - 15 cents per gallon tax on all aviation fuel sales; fully refundable

- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $19,215; not dedicated to aviation
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

SOUTH CAROLINA
AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	$3,200,000
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
TOTAL AVAILABLE FUNDING...	**$3,200,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 5% sales tax on avgas for GA use; not dedicated to aviation
- Jet Fuel: same as avgas
- Motor Vehicle Fuel (mogas): same as avgas
- Annual Fuel Tax Revenue: not reported

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation
- Bonds: $3,500,000 (amount varies)

SOUTH DAKOTA

DEPARTMENT OF TRANSPORTATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES	
State General Fund............................	
State Aviation Fund...........................	$622,295
State Highway Fund..........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$622,295**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 6 cents per gallon tax on avgas for GA and commercial use; 100% dedicated to aviation

- Jet Fuel: 4 cents per gallon tax on jet fuel for GA and commercial use; 100% dedicated to aviation

- Motor Vehicle Fuel (mogas): same as avgas

- Annual Fuel Tax Revenue: $256,331

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: $10,040; 100% dedicated to aviation
- Aircraft Registration: $23,320; 100% dedicated to aviation
- Interest Income: $175,000
- Original Registration Tax: $157,604; 100% dedicated to aviation

TENNESSEE

OFFICE OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES	
State General Fund............................	
State Aviation Fund...........................	
State Highway Fund..........................	$1,900,000 *
State Transportation Fund....................	$7,400,000 **
TOTAL AVAILABLE FUNDING...	**$9,300,000 *****

* Administrative Budget
** Grant funds only, does not include administrative budget
*** Total State Budget

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES - 4.5% sales tax on all aviation fuel sales; 100% dedicated to aviation

- Annual Fuel Tax Revenue: $8.7 million estimated for FY89; all dedicated to aviation

OTHER REVENUE SOURCES
- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

9/13/88

TEXAS

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 08/31/88

FUNDING SOURCES

State General Fund	$978,774
State Aviation Fund	
State Highway Fund	
State Transportation Fund	
Miscellaneous	$96,811
TOTAL AVAILABLE FUNDING...	**$1,750,585**

Aviation generated tax revenue for the fiscal year ending 08/31/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): NONE
- Jet Fuel: NONE
- Motor Vehicle Fuel (mogas): NONE
- Annual Fuel Tax Revenue: NONE

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sale of Publications: $29,214
- Interest Income: $9,214
- Miscellaneous Revenue: $58,383
- Sales Tax on Aircraft and Parts: $16.03 Million (estimated); not dedicated to aviation

UTAH

AERONAUTICAL OPERATIONS DIVISION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES	
State General Fund............................	
State Aviation Fund............................	$6,048,294
State Highway Fund............................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$6,048,294**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES - 4 cents per gallon tax on all aviation fuel sales; 100% dedicated to aviation

- Annual Fuel Tax Revenue: $6,048,294

OTHER REVENUE SOURCES

- Airport Licensing: $600; 100% dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

9/13/88

VERMONT

AERONAUTICS OFFICE

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	
State Aviation Fund	
State Highway Fund	
State Transportation Fund	$1,150,000
TOTAL AVAILABLE FUNDING...	**$1,150,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 13 cents per gallon tax on avgas for GA use; revenue not dedicated to aviation

- Jet Fuel: 4% sales tax on jet fuel for GA and commercial use; revenue not dedicated to aviation

- Motor Vehicle Fuel (mogas): NONE

- Annual Fuel Tax Revenue: $176,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $87,250; not dedicated to aviation
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

VIRGINIA

DEPARTMENT OF AVIATION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund............................	$315,395
State Aviation Special Fund..................	$4,101,877
State Highway Fund...........................	
State Transportation Trust Fund............	$10,099279
TOTAL AVAILABLE FUNDING...	**$14,519,551**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES - 5 cents per gallon tax on all aviation fuel sales on first 100K gallons annually, .05 cents per gallon on amounts over 100K annually; 4 cents per gallon or 1/2 of .05 cents per gallon dedicated to Aviation Special Fund, balance of revenues goes to capital improvements program in Transportation Trust Fund

- Annual Fuel Tax Revenue: $2,092,389

OTHER REVENUE SOURCES

- Airport Licensing: $620; 100% dedicated to aviation
- State-owned Airport Operation: NONE
- Pilot Registration: $9,997; 100% dedicated to aviation
- Aircraft Registration: $13,395; 100% dedicated to aviation
- Sales Tax on Aircraft: $1,419,473; 100% dedicated to aviation

WASHINGTON

DIVISION OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/89

FUNDING SOURCES

State General Fund..............................	
State Aviation Fund............................	$1,187,546
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$1,187,546**

Aviation generated tax revenue for the fiscal year ending 06/30/89

AVIATION FUEL TAXES

- Aviation Gas (avgas): greater of 3% or 5 cents per gallon tax plus 6.5% sales tax on avgas for GA use

- Jet Fuel: same as avgas

- Motor Vehicle Fuel (mogas): same as avgas

- Annual Fuel Tax Revenue: $988,820

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: $2,000; 100% dedicated to aviation
- Pilot Registration: $55,000; 100% dedicated to aviation
- Aircraft Registration: $250,950; 10% dedicated to aviation
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

9/13/88

WEST VIRGINIA

OFFICE OF COMMUNITY AND INDUSTRIAL DEVELOPMENT

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund............................	
State Aviation Fund...........................	
State Highway Fund..........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$0.00**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES - 4.85% sales tax on all aviation fuel sales; revenue not dedicated to aviation

- Annual Fuel Tax Revenue: unknown

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE
- Sales Tax on Aircraft and Parts: revenue unknown; not dedicated to aviation

WISCONSIN

BUREAU OF AERONAUTICS

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund	
State Aviation Fund	
State Highway Fund	
State Transportation Fund	$4,913,500
TOTAL AVAILABLE FUNDING...	**$4,913,500**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES - 6 cents per gallon on all aviation fuel sales for GA use

- Annual Fuel Tax Revenue: $900,000; not dedicated to aviation

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: $337,000; not dedicated to aviation
- Personal Property Tax on Airlines: $5,501,000; not dedicated to aviation

These sources of funds are collected in the segregated state transportation fund and appropriated through the legislative process.

WYOMING

AERONAUTICS COMMISSION

Non-federal funding available to the state aviation agency for the fiscal year ending 06/30/88

FUNDING SOURCES

State General Fund.............................	$3,227,000
State Aviation Fund............................	
State Highway Fund...........................	
State Transportation Fund....................	
TOTAL AVAILABLE FUNDING...	**$3,227,000**

Aviation generated tax revenue for the fiscal year ending 06/30/88

AVIATION FUEL TAXES

- Aviation Gas (avgas): 4 cents per gallon tax on avgas for GA and commercial use; returned to cities for maintenance of airport

- Jet Fuel: same as avgas

- Motor Vehicle Fuel (mogas): 8 cents per gallon

- Annual Fuel Tax Revenue: $344,000

OTHER REVENUE SOURCES

- Airport Licensing: NONE
- State-owned Airport Operation: NONE
- Pilot Registration: NONE
- Aircraft Registration: NONE

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